

CHART OF ACCOUNTS

3-0100.00 INTRODUCTION

3-0100.10 INTRODUCTION

The following chart of accounts and definitions are essentially the same chart of accounts and definitions presented in the Accounting and Reporting System Design Manual issued by the Local Government Services Division in 1982. The chart of accounts and definitions continue to be in substantial conformity to those provided in Financial Accounting for Local and State School Systems ("2R²") published by the National Center for Education Statistics of the U.S. Department of Education.

3-0100.20 FUND ACCOUNTING SYSTEM

Legal and accounting requirements of school districts make it necessary to establish a number of separate accounting entities. This is accomplished by organizing and operating a school district accounting system on a fund basis.

A fund is defined as a fiscal and accounting entity with a self-balancing set of asset, liability, fund equity, revenue, and expenditure accounts to record the flow of cash and other financial resources for a specific purpose or activity. Each fund must be accounted for separately so that its resources, obligations, revenues and expenditures or expenses, and fund equities are segregated from other funds. Funds are properly segregated when the accounts are kept separate and the resources of one fund are not used to meet the obligations of another without proper authorization and recording of interfund transactions.

3-0100.30 TYPES OF FUNDS

The funds required by law and sound administration should be included within the following account group categories:

1. Governmental Fund Types

- A. **General Fund.** This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund. A district may have only one general fund.
- B. **Special Revenue Funds.** These funds are used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds are:
 - restricted state or federal grants-in-aid and
 - restricted tax levies

In some cases, a separate fund is used for each identified restricted source. In other cases, one fund is used, supplemented by the classification Project Reporter Code.

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3-0100.30 TYPES OF FUNDS (cont'd)

- C. **Capital Projects Funds.** These funds are used to account for financial resources to be used to acquire or construct major capital facilities (other than those of Proprietary funds and trust funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. Multiple capital projects are identified in a single fund using the classification Project Reporter Code.
- D. **Debt Service Fund.** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest on bonds and SIDs.
- E. **Permanent Fund.** This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs. These are sometimes referred to as non-expendable endowments.

2. Proprietary Fund Types

- F. **Enterprise Funds.** These funds may be used to account for any activity for which a fee is charged to external users for goods and services. Enterprise funds are required to be used to account for an activity whose principal revenue sources meet any of the following criteria:

- Legal requirement to recover costs through fees and charges
- Policy decision of the governing board of management to recover the costs of providing services through fees or charges

Some examples of typical enterprise activities are day care or preschool services, the bookstore operation, the athletic stadium, or the community swimming pool.

- G. **Internal Service Funds.** These funds may be used to account for any activity within the school district that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing and duplicating.

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3-0100.30 TYPES OF FUNDS (cont'd)

3. Fiduciary Fund Types

H. **Trust Funds.** These funds are used to account for assets held by a school district in a trustee capacity for others (e.g. members and beneficiaries of pension plans, external investment pools, or other trust arrangements) and therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment health care plans; refer to GASB 43 and 45 for guidance on the recognition of these liabilities). Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds (as described below).

- **Pension Trust Funds.** These funds are used to account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system.

- **Investment Trust Funds.** These funds are used to account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district.

- **Private-Purpose Trust Funds.** These funds are used to account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

I. **Agency Funds.** These funds are used for money that is held in a custodial capacity by a school district for individuals, private organizations, or other governments.

Account Groups. Prior to FY2004, there were two accounts groups which were used to establish accounting control and accountability for the school district's general fixed assets and the unmatured principal of the general long-term debt. These account groups are the General Fixed Asset Account Group (GFAAG) and the General Long-Term Debt Account Group (GLTDAG).

These account groups were replaced in FY2004 with two schedules:

Schedule of Changes in Fixed Assets (SCFA)

Schedule of Changes in Long-Term Liabilities (SCLTL)

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3-0100.40 NUMBER OF FUNDS

Funds may be established as authorized by law or as approved by the Office of Public Instruction as provided in Administrative Rule 10.10.406. Since financial administration becomes more complex and rigid with each additional fund, it is desirable to have as few funds as legal and sound administrative requirements make possible.

3-0100.50 BUDGETED AND NONBUDGETED FUNDS

Section 20-9-201, MCA provides that a formal budget be adopted for the following "budgeted funds" in order to expend any money from these eleven funds:

01	General Fund
10	Transportation Fund
11	Bus Depreciation Reserve Fund
13	Tuition Fund
14	Retirement Fund
17	Adult Education Fund
19	Nonoperating Fund
28	Technology Fund
29	Flexibility Fund
50	Debt Service Fund
61	Building Reserve Fund

All other funds are classified as "nonbudgeted funds." Section 20-9-210, MCA, limits expenditures from these funds to the amount of cash balance in a fund.

3-0100.60 ACCOUNTING POLICIES AND PROCEDURES

Accounting methods are found in Topic 5 Accounting Policies and Procedures.

3-0200.00 SCHOOL FUND CLASSIFICATION AND DEFINITIONS

3-0200.10 SCHOOL FUND ACCOUNT STRUCTURE

The fund account structure consists of a three digit number. The first digit designates whether the fund is used in a (1) elementary district, (2) high school & K-12 district, or (3) special education cooperative. The first digit is also referred to as "level." The next two digits identify the fund.

Fund Number Account Structure:

X X X

District Fund

Each fund number must be preceded by a digit as follows to designate an elementary or high school/K-12 district or a special education cooperative.

1XX - elementary district (e.g. 101 Elementary General Fund)

2XX - high school/K-12 district (e.g. 211 High School Bus Depreciation Fund)

3XX - special education cooperative (e.g. 382 Special Education Cooperative Fund)

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3-0200.20 SCHOOL FUND CLASSIFICATION

Fund Number	Fund Type	Legal Authority
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GOVERNMENTAL FUNDS

01	General Fund	20-9-301
10 - 44	Special Revenue Funds	
	Budgeted Special Revenue Funds	
10	Transportation	20-10-143
11	Bus Depreciation	20-10-147
13	Tuition	20-5-323/324
14	Retirement	20-9-501
17	Adult Education	20-7-705
19	Non-Operating Fund	20-9-505
28	Technology Fund	20-9-533
29	Flexibility Fund	20-9-543
	Non-Budgeted Special Revenue Funds	
12	School Food Services	20-10-201
15	Miscellaneous Programs Fund	20-9-507
18	Traffic Education	7/20-9-510
20	Lease-Rental Agreement	20-9-509
21	Compensated Absences Liability Fund	20-9-512
24	Metal Mines Tax Reserve	20-9-231
25	State Mining Impact	90-6-307
26	Impact Aid Fund (P.L. 81-874)	20-9-514
27	Litigation Reserve Fund	20-9-515
45 - 49	Permanent Funds	
45	Permanent Endowment Fund	20-9-604/OPI
Approved	(Earnings, not principal, must be spent on district operations)	
50 - 59	Debt Service Funds	
50	Debt Service	20-9-438
60 - 69	Capital Projects Funds	
60	Building	20-9-508
61	Building Reserve	20-9-502

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3-0200.20 SCHOOL FUND CLASSIFICATION (cont'd)

Fund Number	Fund Type	Legal Authority
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PROPRIETARY FUNDS

70 - 72	Enterprise Funds	
70	Day Care	OPI Approved
71	Industrial Arts	OPI Approved
72	Enterprise - Miscellaneous	OPI Approved
73 - 79	Internal Service Funds	
73	Data Processing	OPI Approved
74	Purchasing	OPI Approved
75	Central Transportation	OPI Approved
76	Instructional Materials Center	OPI Approved
77	Miscellaneous Internal Service	OPI Approved
78	Self Insurance Fund - Health	20-3-331
79	Self Insurance Fund - Liability	20-3-331

FIDUCIARY FUNDS

80 - 85	Trust Funds	
81	Private Purpose Trust Fund (Non-expendable)	20-9-604
82	Interlocal Agreement (This fund should be preceded with the digit 3 when used by Special Education Cooperatives.)	20-7-457/20-9-511/ 20-7-801/20-9-701
83	Investment Trust Fund	20-9-213(4)
84	Student Extracurricular Activities	20-9-504
85	Misc. Private Purpose Trust Fund (Expendable)	OPI Approved
86 - 95	Agency Funds	
86	Payroll Clearing Fund	20-9-220
87	Claims Clearing Fund	20-9-220
88	Investment Earnings Clearing	OPI Approved
89	Retirement/COBRA Insurance	2-18-704
90	Agency -- A	OPI Approved
91	Agency -- B	OPI Approved
92	Reserved	
93	Reserved	
94	Reserved	
95	Cafeteria/Flex Plan	OPI Approved

ACCOUNTABILITY SCHEDULES

Fixed Assets (SCFA)	Required for reporting
Long-Term Liability (SCLTL)	Required for reporting

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3-0200.30 SCHOOL FUND DEFINITIONS

GOVERNMENTAL FUNDS

01 GENERAL FUND - The General Fund is authorized by Section 20-9-301, MCA, for the purpose of financing general maintenance and operational costs of a district not financed by other funds. The General Fund is a budgeted fund.

BUDGETED SPECIAL REVENUE FUNDS

10 TRANSPORTATION FUND - Authorized by Section 20-10-143, MCA, for the purpose of financing the maintenance and operation of district owned school buses, contracts with private carriers for school bus service, individual transportation contracts, and any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program. The fund may be used only to support costs of home-to-school transportation.

11 BUS DEPRECIATION RESERVE FUND - Authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and two-way radio equipment owned by a school district. Fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses for routes. However, the Bus Depreciation Fund MAY NOT be used to purchase additional athletics/activities buses. Districts wishing to purchase these buses can do so from their General Fund, Extracurricular Fund, or Impact Aid Fund, if applicable.

13 TUITION FUND - Authorized by Section 20-5-323 and 324, MCA, to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.

14 RETIREMENT FUND - Authorized by Section 20-9-501, MCA, for the purpose of financing the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. Funded by a countywide levy for retirement.

School districts may only charge the Retirement Fund for retirement benefits associated with employees whose salaries and health-related benefits, if any, are paid from state and local funds, the Food Services Fund (12) or Impact Aid Fund (26). Cooperatives may only charge the Retirement Fund for retirement benefits associated with employees whose salaries are paid from the cooperative's Interlocal Agreement Fund (82) if the interlocal agreement fund is supported solely from districts' general fund and state special education allowable cost payments.

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3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

17 ADULT EDUCATION FUND - Authorized by Section 20-7-705, MCA, for the purpose of financing adult education with student fees and district mill levies. Activities related to adult basic education programs financed by state appropriations and federal grants must be accounted for in Miscellaneous Programs Fund.

19 NON-OPERATING FUND - Authorized by Section 20-9-505, MCA, for the purpose of accounting for activities of a district in non-operating status. The fund is established through residual equity transfers from all other funds except for the debt service fund and the miscellaneous programs fund.

28 TECHNOLOGY FUND - Authorized by Section 20-9-533, MCA to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel. Funded by a state grant authorized by Section 20-9-534, MCA, and a voted levy.

29 FLEXIBILITY FUND - Authorized by Section 20-9-543, MCA, for the purpose of paying salaries, operating expenses, building expenses, and purchasing supplies and equipment. Funded by a state grant and voted levy.

NON-BUDGETED SPECIAL REVENUE FUNDS

12 FOOD SERVICES FUND - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

15 MISCELLANEOUS PROGRAMS FUND - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.

18 TRAFFIC EDUCATION FUND - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities.

20 LEASE-RENTAL FUND - Authorized by Section 20-9-509, MCA, for the purpose of accounting for revenues and expenditures related to lease or rental of school property.

21 COMPENSATED ABSENCE FUND - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.

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3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

GOVERNMENTAL FUNDS

NON-BUDGETED SPECIAL REVENUE FUNDS (cont'd)

24 METAL MINE TAX RESERVE FUND - Authorized by Section 20-9-231, MCA, for the purpose of accounting for revenues collected under Section 15-37-117(1), MCA, and 7-6-2225, MCA related to hard rock mining. Money may be expended from this fund for any purpose provided by law.

25 STATE MINING IMPACT FUND - Authorized by Section 90-6-307 and 309. Property Tax Prepayments from a mineral developer under section 90-6-309, MCA, deposited in the State Mining Impact Fund (25). Receipts and subsequent expenditures of the tax prepayments must be tracked separately from other receipts in the fund using project reporter codes (ARM 8.104.211(2)). The district must provide tax credits in later years to the company making prepayment, according to written agreements.

26 IMPACT AID FUND - (Title VIII) Authorized by Section 20-9-514, MCA for the purpose of the receipt and expenditure of Public Law 81-874 Impact Aid.

27 LITIGATION RESERVE FUND - Authorized by Section 20-9-515, MCA for the purpose of paying legal settlements and court judgments ordered against the district. Costs named in the legal settlement/judgment order may be paid using the fund. Funded using budgeted transfers from the general fund when litigation is pending. Non-budgeted fund. Funds remaining after settlement/judgment must be returned to the general fund.

PERMANENT FUNDS

45 PERMANENT ENDOWMENT FUND - Authorized by Section 20-9-604, MCA, to account for trusts and endowments that only allow use of interest earnings, and not principal, to support the district's programs. [If principal cannot be spent and the endowment benefits individuals, outside groups, or other governments, use 81 Private Purpose Trust Fund (non-expendable). If principal can be expended, use 85 Private Purpose Trust Fund for trusts used for outside party benefits (scholarships, etc.) or 15 Miscellaneous Programs Fund for expendable trusts that benefit the district programs.]

DEBT SERVICE FUNDS

50 DEBT SERVICE FUND - Authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund is a budgeted fund.

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3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

CAPITAL PROJECTS FUNDS

60 BUILDING FUND - The Building Fund is authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.

61 BUILDING RESERVE FUND - The Building Reserve Fund is authorized by Section 20-9-502, MCA, for the purpose of financing voter approved building or construction projects funded with district mill levies. The Building Reserve Fund is a budgeted fund.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

70 DAYCARE ENTERPRISE FUND - The Day Care/Preschool Enterprise Fund is used to account for day care services operated on a commercial basis with little or no financial support from federal or state sources. This fund may be used when approved by the Office of Public Instruction.

71 INDUSTRIAL ARTS FUND - The Industrial Arts Fund is used to account for major industrial arts programs operated on a commercial basis with little or no financial support from federal or state sources. Such programs include recurring construction of residential housing, fabrication or manufacture of furniture, tools, or other similar items, or service-oriented activities such as engine rebuilding, welding, or drafting. This fund may be used when approved by the Office of Public Instruction.

72 MISCELLANEOUS ENTERPRISE FUND - The Miscellaneous Enterprise Fund is used to account for programs operated on a commercial basis with little or no financial support from federal or state sources. This fund may be used when approved by the Office of Public Instruction.

INTERNAL SERVICE FUNDS

73 DATA PROCESSING INTERNAL SERVICE FUND - The Data Processing Internal Service Fund is used to account for data processing services provided to schools or other departments of the district on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

74 PURCHASING INTERNAL SERVICE FUND - The Purchasing Internal Service Fund is used to account for purchasing services provided to in-district schools or other departments on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

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3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS (cont'd)

75 CENTRAL TRANSPORTATION INTERNAL SERVICE FUND - The Central Transportation Internal Service Fund is used to account for transportation services provided to in-district elementary and high school districts and other programs such as student extracurricular activities on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

76 INSTRUCTIONAL MATERIALS CENTER INTERNAL SERVICE FUND - The Instructional Materials Center Internal Service Fund is used to account for instructional material services provided to elementary and high schools in the district on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

77 MISCELLANEOUS INTERNAL SERVICE FUND - The Miscellaneous Internal Service Fund is used to account for miscellaneous activities operated on a cost-reimbursement basis. This fund may be used when approved by the Office of Public Instruction.

78 SELF INSURANCE - HEALTH - Used to account for financial activities for health plans maintained under 20-3-331, MCA, on a self-insurance basis. Self-insurance funds must be run on an actuarially-sound basis. This fund may be used when approved by the Office of Public Instruction.

79 SELF INSURANCE - LIABILITY - Used to account for financial activities for liability insurance maintained under 20-3-331, MCA, on a self-insurance basis. Self-insurance funds must be run on an actuarially-sound basis. This fund may be used when approved by the Office of Public Instruction.

FIDUCIARY FUNDS

TRUST FUNDS

81 PRIVATE PURPOSE TRUST FUND - (Non-expendable trusts benefitting non-district operations). This fund is used to account for gifts, legacies, and devises received by the school district when the trust agreement specifies that funds (interest only) may be expended for non-district operating purposes, primarily student scholarships.

82 INTERLOCAL AGREEMENT FUND - The Interlocal Agreement Fund is authorized by Sections 20-7-457, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.

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3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

FIDUCIARY FUNDS

TRUST FUNDS (Cont'd)

83 INVESTMENT TRUST FUND - This fund is used to account for the external portion (i.e., the portion that does not belong to the school district) of the investment pools operated by the school district.

84 STUDENT EXTRACURRICULAR ACTIVITIES FUND - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the "Student Activity Fund Accounting" guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

85 PRIVATE PURPOSE TRUST FUND - (Expendable trusts benefiting non-district operations).- The Miscellaneous Trust Fund is used to account for revenues and expenditures related to other miscellaneous trust-type activities where the trust agreement allows both principal and interest to be used for purposes that do not support district programs. (For non-expendable endowments, districts would usually use Fund 45 for district activities or Fund 81 for non-district activities.) This fund may be used when approved by the Office of Public Instruction.

AGENCY FUNDS

86 PAYROLL CLEARING FUND - The Payroll Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Payroll Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Payroll Fund in an amount equal to unremitted payroll liabilities (if the "gross pay method" is used in the Payroll Fund) and warrants issued against the Payroll Fund. Fund is optional and may be discontinued by the County Treasurer.

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3-0200.30 SCHOOL FUND DEFINITIONS (cont'd)

FIDUCIARY FUNDS

AGENCY FUNDS (Cont'd)

87 CLAIMS CLEARING FUND - The Claims Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Claims Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Claims Fund in an amount equal to unremitted payroll liabilities (if the "net pay method" is used in the Payroll Fund) and warrants issued against the Claims Fund. Fund is optional and may be discontinued by the County Treasurer.

88 INVESTMENT EARNINGS CLEARING FUND - The Investment Earnings Clearing Fund is an agency fund used to account for total earnings on investments. The total amount in the fund is distributed monthly, usually on a percentage basis of month-end cash in each fund to total cash to the appropriate funds which generated the investment earnings. This fund may be used when approved by the Office of Public Instruction.

89 RETIREMENT/COBRA INSURANCE FUND - The Retirement/COBRA Insurance Fund is authorized by Section 2-18-704, MCA, to account for the receipt and disbursement of premium payments received from former district employees who have retired or terminated employment and elected to continue to participate in the district's health insurance program.

90-94 MISCELLANEOUS AGENCY FUNDS - Miscellaneous Agency Funds A and B are used to account for miscellaneous receipts and disbursements of payments received by a school district which are remitted to some third party. These funds may be used when approved by the Office of Public Instruction.

95 CAFETERIA/FLEX PLAN FUND - The Cafeteria/Flex Plan Fund is used for cafeteria plans under IRC Section 125 administered by a third party. The assets in Fund 95 should correspond to an equal liability amount owed to employee participants of the plan plus accumulated net earnings.

ACCOUNTABILITY SCHEDULES

SCHEDULE OF CHANGES IN FIXED ASSETS (SCFA) - Used to track additions, deletions, and depreciation of fixed (capital) assets, except fixed assets related to fiduciary funds.

SCHEDULE OF CHANGES IN LONG TERM LIABILITIES (SCLTL) - Used to track additions and reductions of long-term liabilities, except long-term liabilities related to fiduciary funds.